

Friday, December 04, 2015

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

**PRESENT: Board Members** Douglas Barth, Lynn Cooper, and Chairperson Kem Weber

**ABSENT: Board Member** Monica Chudgar

Ms. Nina Negranti, Chief Deputy County Counsel, is present and represents the Assessment Appeals Board.

Chairperson Kem Weber leads the Pledge of Allegiance.

Ms. Charron Sparks, Assistant Assessor, Ms. Barbara Edginton, Ms. Jeanette Johnson, Mr. Doug Mannon, Mr. Bob Spurgeon, and Ms. Kathleen Toscano, Deputy Assessors, are present and sworn.

1. This is the time set for members of the public to address the Board on other than scheduled matters.

**Chairperson Kem Weber:** opens the floor for comment without response.

2. Application No. 2014-177, APN 035-351-003, Willson Trust, is presented for stipulation. The Applicant is not present.

**The Board approves the corrected assessed values to be enrolled as stated in the stipulation for Application No. 2014-177, APN 035-351-003, Willson Trust, and directs Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

3. Application No. 2014-183, APN 053-243-078, Sylvia J. Moriarty and Brian P. Moriarty, is presented. The Application is for Change of Ownership on September 19, 2006 and Roll Change Assessments for 2011/12, 2012/13, 2013/14, 2014/15 Roll Years. The Applicants are present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit A – Overview of Title Transfer and Board of Equalization Assessment Appeal Handbook and Applicant's Exhibit 1 – Property Owner Statement of Facts including attachments.**

**Application No. 2014-183, APN 053-243-078, Sylvia J. & Brian Moriarty, the Board finds on September 19, 2006 the joint tenancy was severed which created the 50% re-appraisable event.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

Exhibits presented to the Board: **Assessor's Exhibit B – Letter from Board of Equalization to Assessors dated March 14, 2002 titled Statute of Limitations for Supplemental and Escape Assessments, Assessor's Exhibit C – Appraisal.**

**Application No. 2014-183, APN 053-243-078, Sylvia J. & Brian Moriarty, date of value September 19, 2006 (100% value), the Board upholds the Assessor's enrolled total value of \$365,000.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

**Application No. 2014-183, APN 053-243-078, Sylvia J. & Brian Moriarty, date of value July 8, 2013 (100% value), the Board enrolls a total value of \$295,000 with \$160,000 to land and \$135,000 to improvements.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

**Mr. Moriarty:** waives Findings of Fact.

4. Application No. 2014-207, APN 014-331-062, Halter Real Estate, LLC, is presented. The Application is for Penalty Assessment for 2012/13 Roll Year. The Applicant, Julie Whitmore, is present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit A – Appraisal, Assessor's Exhibit B – Email from Board of Equalization to Mr. Messenger, Attorney for the Applicant, and Applicant's Exhibit 1 – Statement regarding abatement of penalty and letter from John R. Messenger dated December 12, 2012 and attachments.**

**Application No. 2014-207, APN 014-331-062, Halter Real Estate, LLC, the Board upholds the penalty due to inability to find a reasonable cause as required by Revenue & Taxation Code §483.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

**Ms. Whitmore:** waives Findings of Fact.

5. Application Nos. 2014-223, APN 060-253-021 and 2014-224, APN 060-253-022, Betsy A. Miller-Manager, Rivergrove, LLC, is presented. The Applications are for Penalty Assessments for 2014/15 Roll Year. The Applicant is present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit A – Appraisal and Applicant's Exhibit 1 – Letter and supporting documents.**

**Application Nos. 2014-223, APN 060-253-021 and 2014-224, APN 060-253-022, Betsy A. Miller, under Revenue & Taxation Code §483, the Board finds no willful neglect and reasonable cause due to issues surrounding how the transfer came about and abates the penalty assessment.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

6. Application Nos. 2014-179, APN 009-863-004, 2014-180, APN 009-863-009, and 2014-181, APN 009-863-011, Harrod Paso, LP, are presented. The Applicant is not present and is requesting a continuance after the 21 day response deadline.

**The Board approves a continuance for Application Nos. 2014-179, APN 009-863-004, 2014-180, APN 009-863-009, and 2014-181, APN 009-863-011, Harrod Paso, LP, to a date set by the Clerk.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

**Mr. Lynn Cooper is now absent.**

7. Application Nos. 2014-029 and 2015-025, APN 013-085-013, Pacific Vistas, LLC; 2014-158, APN 091-273-027, Glenn and Kimberly Corbin; 2014-162, APN 010-344-009, Forrest W. Davis, tre; 2014-165, APN 075-353-006, Michael G. Hannegan, tre; 2014-169, APN 022-303-022, Robert Pendleton; 2014-173, APN 038-681-012, Terry L. Smith, tre; 2014-176, APN 052-201-004, Rex Finato; and 2015-015, APN 025-452-013,

Propeller Investment Properties, LLC, are presented for withdrawal. The Applicants are not present.

**The Board approves the withdrawal of Application Nos. 2014-029 and 2015-025, APN 013-085-013, Pacific Vistas, LLC; 2014-158, APN 091-273-027, Glenn and Kimberly Corbin; 2014-162, APN 010-344-009, Forrest W. Davis, tre; 2014-165, APN 075-353-006, Michael G. Hannegan, tre; 2014-169, APN 022-303-022, Robert Pendleton; 2014-173, APN 038-681-012, Terry L. Smith, tre; 2014-176, APN 052-201-004, Rex Finato; and 2015-015, APN 025-452-013, Propeller Investment Properties, LLC, and directs Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Weber, Kem	x			

8. This is the time set to request to change hearing date from February 26, 2016 to February 19, 2016.

**The Board approves the hearing date change from February 26, 2016 to February 19, 2016.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Weber, Kem	x			

9. This is the time set to request to change hearing date from March 11, 2016 to March 18, 2016.

**The Board approves the hearing date change from March 11, 2016 to March 18, 2016.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Weber, Kem	x			

10. This is the time set for approval of the minutes from July 20, 2015.

**Clerk:** states the July minutes will continue to be placed on the Board's agenda until a meeting where the two members of the July meeting are in attendance; tables this matter to next meeting.

11. This is the time set for approval of the minutes from November 6, 2015.

**The Board approves the minutes of November 6, 2015 and directs the Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Weber, Kem	x			

- 12.** This is the time for Members, Staff and/or Assessor to bring up items for discussion at the next scheduled meeting.

**Chairperson Kem Weber:** opens the floor to comment without response.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

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Chairperson

**ATTEST:**

**TOMMY GONG**, County Clerk-Recorder and Ex-Officio Clerk of the Assessment Appeals Board

By: Amanda King, Deputy Clerk-Recorder